

PRE-PLAN ACCOUNTS:

9XXX--Activity 2600 Receipt of Award
" " 2601 Payment of Attorneys' Fees and Expenses
" " 2602 Payment of Expert Witness Loans
" " 2603--2609 Unassigned

APPROVED PROGRAM ACCOUNTS:

9XXX--Activity 2610 Per Capita
" " 2611 Minors Trust Funds
" " 2612 Education Program
" " 2613 Housing Program
" " 2614 Economic Development Program
" " 2615 Land Purchase Program
" " 2616 Construction of Facilities
" " 2617 Tribal Burial Fund
" " 2618 Tribal Welfare Program
" " 2619 Tribal Loan Program
" " 2620 Tribal Investment Program
" " 2621 Tribal Governmental Operations
" " 2622 Reserve for Future Programming
" " 2623--2649 Unassigned

DEFINITIONS OF ACTIVITIES

PRE-PLANNING ACCOUNTS:

2600 RECEIPT OF AWARDS

Under the principal fund symbols (9000-9499) the original award will be the entry made to this account. Both Treasury and other interest earned prior to entry of the approved program plan will be entered in the corresponding interest fund symbols (9500-9999) under this activity account. This account will be reduced by Advice of Allotment (Authorization).

2601 PAYMENT OF ATTORNEY FEES AND EXPENSES

This account will be used to record the charges of costs for attorneys, and will be established by Advice of Allotment (Authorization) based on the Certificate of Settlement from the General Accounting Office. The interest appropriation should be used first to cover these charges to the extent feasible.

2602 REPAYMENT OF EXPERT WITNESS LOANS

This account will be used to record the costs of repaying Expert Witness Loans. The loan agreement will be the basis of establishing the amount of this account via Advice of Allotment (Authorization).

2603-2609 UNASSIGNED

As other pre-planning accounts are required the Accounting Management Division, working with the Financial Accounting Division, will assign activity numbers and prescribe the use thereof.

APPROVED PROGRAM PLAN ACCOUNTS:

2610 PER CAPITA PAYMENTS

This account will be established in accordance with the tribe's approved Program Plan. An Advice of Allotment (Authorization) will be used to transfer the designated amounts,

2610 PER CAPITA PAYMENTS (Cont.)

principal and interest, from the activity account 2600, Receipt of Awards. The amounts of principal and interest will be in direct proportion of each program amount to the total available in activity account 2600, principal and interest accounts.

2611 MINORS TRUST (PER CAPITA)

This account may be used when the Plan specifies that minors (or other incompetent persons') shares will not be paid at the time that the per capita shares are paid. This account will represent unpaid per capita shares (unsegregated) which will be the subject of separate instructions.

2612 EDUCATIONAL ASSISTANCE
PROGRAM

This account will be established to cover tribal assistance for higher education either through grants or loans in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization). (See 2610)

2613 HOUSING PROGRAM

This account will be established to cover tribal housing development in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization). (See 2610)

2614 ECONOMIC DEVELOPMENT
PROGRAM

This account will be established to cover tribal promotion of business and economic development on the reservation in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization) as outlined under 2610.

2615 LAND PURCHASE PROGRAM

This account will be established to cover tribal land purchases in accordance with the provisions of the approved Program Plan of the tribe by use of an Advice of Allotment (Authorization) as described for account 2610.

2616 CONSTRUCTION OF TRIBAL
FACILITIES

This account will be established to cover a program of construction of tribal buildings, recreational areas, etc. in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization) as outlined under 2610.

2617 TRIBAL BURIAL FUND

This account will be established to cover burial costs where other sources are not available in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization) as outlined under 2610.

2618 TRIBAL WELFARE PROGRAM

This account will be established to cover tribal social service and/or general assistance in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization) as outlined under 2610.

2619 TRIBAL LOAN PROGRAM

This account will be established to cover tribal credit services and/or capital for a revolving loan fund in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization) as outlined under 2610.

2620 TRIBAL INVESTMENT PROGRAM

This account will be established to cover tribal investment services and/or capital for the purposes of investing in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization) as outlined under 2610.

2621 TRIBAL GOVERNMENT OPERATIONS

This account will be established to cover the costs of tribal government in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization) as outlined under 2610.

2622 RESERVE

This account will be established to cover funds set aside for future planning in accordance with the provisions of the approved Program Plan of the tribe via an Advice of Allotment (Authorization) as outlined under 2610.

2623-2649 UNASSIGNED